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ism, and other pan-isms, belong to the indispensable outfits of some newspaper editors, but the historians have had very few occasions to use them.

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Co-operation in Agriculture. By HENRY W. WOLFF. London: P. S. King & Son, 1913. 8vo, pp. ix+378. 6s.

In this work Mr. Wolff does in the field of co-operative agriculture what he has done in co-operative banking. His purpose is "to give a general outline of what has been accomplished with the addition of such suggestions for the adoption of co-operative methods as occasion may seem to call for." The chapter on General Principles will furnish a very good working guide for the establishing of co-operative societies. The writer's large experience in organizing such societies makes him an authority.

The chapters dealing with co-operative disposal of milk products, eggs and poultry, grain, live stock, and other produce, co-operative insurance, co-operative credit, the common use of machinery, and co-operation in land tenure are exceedingly full of data concerning the actual working of co-operative societies. The discussion deals with European conditions and perhaps cannot be adopted in America; but Sir Horace Plunkett's success in Ireland was due in a large measure to his willingness to learn from Danish and Dutch experiences. The experiences and facts gathered by Mr. Wolff from his close association with the problems make a valuable and timely addition to the literature on co-operative agriculture.

It is to be regretted that the presentation is not up to the standard of the subject-matter, and more particularly so because of the class most interested in the subject. The book is well worth careful study by those concerned in the problem of co-operation in agriculture but will not attract the general reader.

Who Pays? By ROBERT HENRY. London: George Allen & Co., Ltd., 1912. 12mo, pp. vii+72. \$1.00 net.

This book attempts to show the real incidence of British income, customs, license, estate, and other taxes. The conclusion reached is that all are shifted to the consumer. A tax on incomes "works a hardship on those who supply the luxuries of the rich" and the laborer is the first to suffer by its increase and the last to benefit by its abatement. A levying of property rates adds to the cost of production, as they are paid out of profits and wages, and even license taxes increase supply cost and fall upon the consumer.

The author advises, wherever possible, that England increase her import duties and relieve home industries of such fetters as rates, liability insurance, licenses, etc. This, he maintains, is possible when foreign producers cannot